

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX RETURN

Sequence #1

For the CALENDAR year 1993 or other tax year beginning Mo Day Yr and ending Mo Day Yr

Due date for this return is the same as the due date for Business Profits Tax (See instructions).

1993

STEP 1
Place
LABEL HERE
Otherwise,
please print
or type

Name of Corporation, Partnership, Fiduciary or Non-Profit Organization	Federal Identification Number
Number and Street	
	PRINCIPAL BUSINESS ACTIVITY CODE:
City or Town, State and Zip Code	Follow Federal Instructions

STEP 2
Type of
Enterprise
and Special
Return Type

☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any Federal Income Tax Return which has not been previously reported to N.H. Years covered by IRS exam
Submit changes under separate cover.

☐ CORPORATION ② ☐ PARTNERSHIP ③ ☐ AMENDED RETURN ☐ FINAL RETURN
☐ FIDUCIARY ④ ☐ NON-PROFIT ORGANIZATION ⑤ ☐ Not required to file a BET return, but required to file a BPT return: Complete your BPT return then PROCEED TO STEP 4.

STEP 3

COMPLETE PAGE 2 BEFORE COMPUTING TAX


STEP 4
Figure
Your
Balance Due
or
Overpayment

12. (a) Business Enterprise Tax Balance Due [From page 2, line 11(a)]	12(a).		
12. (b) Business Profits Tax Balance Due (See instructions)	12(b).	12.	
13. (a) Business Enterprise Tax OVERPAYMENT [From page 2, line 11(b)]	13(a).		
13. (b) Business Profits Tax OVERPAYMENT (See instructions)	13(b).	13.	
14. BALANCE DUE (Line 12 less line 13) Make check payable to: State of New Hampshire	14.		
15. OVERPAYMENT (Line 13 less line 12)	15.		
16. Apply Overpayment to:			
(a) Credit toward 1994 tax liability	16(a).		
(b) Refund: Please allow 12 weeks for processing	16(b).		

STEP 5
Signature

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN AND TO THE BEST OF MY BELIEF IT IS TRUE, CORRECT AND COMPLETE.
IF PREPARED BY A PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH THE PREPARER HAS KNOWLEDGE.

OFFICE USE ONLY

Signature		Signature of paid preparer other than taxpayer	
Title	Date	Preparer's Identification Number	Date
 MAIL TO: DEPT. OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION P.O. BOX 637 CONCORD, NH 03302-0637		Preparer's Address	
City or Town, State and Zip Code			

STEP 6

For next year, instead of receiving a Business Tax Booklet, do you wish to receive just a mailing label that you can give to your preparer? If yes, check here ☐

BUSINESS ENTERPRISE TAX RETURN 1993

Page Two

If your business activities are conducted both within and without New Hampshire **AND** the business organization is subject to a business privilege tax, a net income tax, a franchise tax based upon net income, or a capital stock tax in another jurisdiction, whether or not it is actually imposed by the other jurisdiction, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80 to determine the values for lines 1, 2 and 3.

1. Dividends Paid	1.			
2. Compensation and Wages Paid or Accrued	2.			
3. Interest Paid or Accrued	3.			
4. Enterprise Value Tax Base (Sum of lines 1, 2 and 3)			4.	
5. N.H. Business Enterprise Tax (Line 4 multiplied by .0025)			5.	
6. Credits:				
(a). RSA 162-L:8 Credit	6(a).			
(b). Statutory Credits (See instructions)	6(b).		6.	
7. Subtotal (Line 5 less line 6. If negative, enter - 0 -)			7.	
8. Payments:				
(a). Tax paid with Application for Extension	8(a).			
(b). Payments made with original return (Amended return only)	8(b).		8.	
9. Balance of Tax Due (Line 7 less line 8)			9.	
(a). BPT overpayment (See instructions)	9(a).			
(b). Amount upon which interest and penalties are applied (Line 9 less line 9(a). If negative, enter - 0 -)	9(b).			
10. Additions to Tax:				
(a). Interest (See instructions)	10(a).			
(b). Failure to Pay (See instructions)	10(b).			
(c). Failure to File (See instructions)	10(c).		10.	
11 (a). BALANCE OF BUSINESS ENTERPRISE TAX DUE (Line 9 plus line 10)			11(a).	
11 (b). OVERPAYMENT OF BUSINESS ENTERPRISE TAX (Line 8 less line 7 adjusted by line 10, if applicable.)			11(b).	

The Business Enterprise Tax may be taken as a credit against your Business Profits Tax liability. If required, complete the appropriate Business Profits Tax return. Include the Business Enterprise Tax amount from line 5 above on the Business Profits Tax return on the line entitled "BUSINESS ENTERPRISE TAX CREDIT" under step 5. Complete your Business Profits Tax return before proceeding to STEP 4 of this return.

IF YOU ARE NOT REQUIRED TO FILE A BPT RETURN, CHECK HERE ☐, ATTACH FEDERAL FORMS AND SCHEDULES AND PROCEED TO STEP 4 OF THIS RETURN.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PARTNERSHIP BUSINESS PROFITS TAX RETURN

Sequence #3

For the CALENDAR year 1993 or other tax year beginning and ending
Mo Day Yr Mo Day Yr

Due Date for CALENDAR year is on or before April 15, 1994 or the 15th day of 4th month after the close of the fiscal period.

1993

STEP 1 Please Print or Type	Name of Partnership		FEDERAL IDENTIFICATION NUMBER	
	Number and Street		PRINCIPAL BUSINESS ACTIVITY CODE	
	City or Town, State and Zip Code		Follow Federal Instructions	
STEP 2 Federal Information and Special Return Type	<input type="checkbox"/> Check here if the IRS has made any agreed or partially agreed to adjustments for any Federal Income Tax Return filed by the partnership which have not been previously reported to N.H. Years covered by IRS <u> </u> . Submit changes under a separate cover with form RP-87-C ONLY CHECK IF BOX APPLIES (See Instructions) <input type="checkbox"/> AMENDED RETURN <input type="checkbox"/> FINAL RETURN			
STEP 3	COMPLETE PAGE 2 BEFORE COMPUTING TAX			
STEP 4 Figure Your Tax	9. Adjusted Gross Business Profits (From page 2, line 8)	9.		
	10. New Hampshire Apportionment (Form RP-80, line 5)	10.		
	11. New Hampshire Taxable Business Profits (Line 9 x line 10)	11.		
	12. New Hampshire Business Profits Tax (See Instructions)	12.		
STEP 5 Figure Your Credits	13. Credits allowed under RSA 77-A:5 (Attach Form DP-160)	13.		
	14. Subtotal (Line 12 less line 13)	14.		
	15. Business Enterprise Tax Credit (From Form BET-LNG or BET-EZ, line 5)	15.		
	16. Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of line 14 or line 15) (See instructions)	16.		
	17. NH Business Profits Tax Net of Statutory Credits (Line 14 less line 16)	17.		
STEP 6 Figure Your Payments, Interest and Penalties	18. PAYMENTS: (a) Tax paid with Application for Extension	18(a)		
	(b) Payments from 1993 Declaration of Estimated Tax	18(b)		
	(c) Credit carried over from prior year	18(c)		
	(d) Payment made with original return (Amended returns only)	18(d)		
	(e) Other payments (Attach schedule)	18(e)		
	19. BALANCE OF TAX DUE (Line 17 less line 18)	19.		
	20. Additions to Tax: (a) Interest	20(a)		
	(See instructions) (b) Failure to Pay	20(b)		
	(c) Failure to File	20(c)		
	(d) Underpayment of Estimated Tax	20(d)		
21. BUSINESS PROFITS TAX Balance Due (Line 19 plus line 20) (See instructions) Enter this amount on Form BET-LNG line 12(b)	21.			
22. BUSINESS PROFITS TAX Overpayment (Line 18 less line 17 adjusted by line 20, if applicable) (See instructions) Enter this amount on Form BET-LNG line 13(b)	22.			
STEP 7 Signature	THIS RETURN MUST BE ACCOMPANIED BY A COMPLETE AND LEGIBLE COPY OF THE U.S. PARTNERSHIP INCOME TAX RETURN, FEDERAL FORM 1065, PAGES 1 THROUGH 4, WITH SUPPORTING SCHEDULES, AND A COPY OF SCHEDULE K-1 FOR EACH PARTNER FOR THE SAME TAXABLE PERIOD.			
OFFICE USE ONLY	Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.			
	Signature of Officer		Signature of Paid Preparer Other than Taxpayer	
	Title		Preparer's Identification Number	
	Date		Date	
	Preparer's Address		City or Town, State and Zip Code	
STEP 8	Attach this return and applicable federal return and schedules to Form BET-LNG or Form BET-EZ			

1. INCOME AND DEDUCTIONS

(a) Ordinary income or (loss) from trade or business activities (Federal Form 1065, page 1, line 22)	1(a)		
(b) Net income or (loss) from rental real estate activities (Federal Form 1065, Schedule K, line 2)	1(b)		
(c) Net income or (loss) from other rental activities (Federal Form 1065, Schedule K, line 3(c))	1(c)		
(d) Portfolio income or (loss) (Federal Form 1065, Schedule K, lines 4(a), (b), (c) and (f))	1(d)		
(e) Guaranteed payments to partners (Federal Form 1065, page 1, line 10)	1(e)		
(f) Other income or (loss) from partnership activities not included in lines 1(a) through 1(e) above	1(f)		
(g) Partnership expenses on Federal Form 1065, Schedule K, lines 8 through 11.	1(g)	()
(h) Separate entity limitation adjustment (See instructions)	1(h)		
(i) TOTAL [Combine lines 1(a) through 1(h)]	1(i)		

2. NET GAIN OR (LOSS) FROM SALE OF ASSETS. (SEE INSTRUCTIONS) Attach schedule if additional space is needed.

Description of Property	Gain (Loss)
(a)	
(b)	
(c)	
(d)	
(e) TOTAL GAIN (LOSS) FROM SALE OF ASSETS	2

3. INSTALLMENT GAIN OR (LOSS) Attach schedule if additional space is needed.

Date of Original Sale Mo Day Year	Description of Property	Gain (Loss)
(a)		
(b)		
(c)		
(d)		
(e) TOTAL INSTALLMENT GAIN OR (LOSS)	3	

4. GROSS BUSINESS PROFITS (Line 1(i) adjusted by lines 2 and 3) 4**5. COMPENSATION DEDUCTION FOR PERSONAL SERVICES** (See Instructions) 5**6. SUBTOTAL** (Line 4 adjusted by line 5). If a loss show in brackets.
(See instructions for NOL carryback provisions.) 6**7. NH ADDITIONS AND DEDUCTIONS**

(a) Add back income taxes or franchise taxes measured by income for which a deduction was taken on Federal Form 1065 (Attach schedule)	7(a)		
(b) "Safe Harbor" or other similar leases (RSA 77-A:4-a and Rev 303.01) (Attach schedule showing computation)	7(b)		
(c) NH Net Operating Loss Deduction (Attach Form RP-132)	7(c)	()
(d) Interest on U.S. obligations	7(d)	()
(e) Wage adjustment required by IRC Section 280C(a)	7(e)	()
(f) Income exempt under federal constitutional laws net of related expenses. (Attach schedule giving name, Fed. I.D. No. and amount by payor)	7(f)	()
(g) Distribution from a joint venture or a second partnership which has already been subject to the NH Business Profits Tax	7(g)	()
(h) Add the amount of increase in the basis of assets which was due to the sale or exchange of interest in the partnership (RSA 77-A:4, XIV)	7(h)		
(i) Interest and dividends subject to tax under RSA 77 (See instructions)	7(i)	()
(j) Contributions made to a qualifying Venture Capital Fund	7(j)	()
(k) Add back return of capital received from a qualifying Venture Capital Fund (See instructions)	7(k)		
(l) Other additions and deductions required by RSA 77-A:4 (See instructions and attach schedule)	7(l)		
(m) Total additions and deductions [Combine lines 7(a) through 7(l)]	7(m)		

8. ADJUSTED GROSS BUSINESS PROFITS [Line 6 adjusted by line 7(k)] 8